

S.B. 81

SCHOOL PROPERTY TAX FUNDING

Senator **Aaron Osmond** proposes the following amendments:

1. *Page 1, Lines 13 through 16:*

- 13 ▶ sets the school minimum basic tax rate at a fixed rate;
= ▶ **provides for certain notification and certification requirements related to the school minimum basic tax rate;**
14 ▶ repeals certain public notice requirements related to the school minimum basic tax
15 rate;
 ▶ **requires specified increases in the value of the weighted pupil unit as the minimum basic tax rate generates additional revenue for the basic program;**
16 ▶ amends a school board local levy;

2. *Page 1, Lines 23 through 24:*

- 23 Other Special Clauses:
24 This bill has retrospective operation to January 1, 2013.
 This bill coordinates with S.B. 1, Public Education Base Budget, by providing superseding substantive amendments.

3. *Page 2, Line 34:*

- 34 631-1-253, as last amended by Laws of Utah 2012, Chapter 369
 Utah Code Sections Affected by Coordination Clause:
 53A-17a-135, as last amended by Laws of Utah 2012, Chapters 4 and 421

4. *Page 9, Lines 266 through 268:*

- 266 [~~(c)~~] (3) **(a) On or before June 8, the State Tax Commission shall provide the State Board of Education and each school district with an initial estimate of:**
 (i) the minimum basic tax rate to be imposed under Subsection (2); and
 (ii) the basic levy increment rate.
 (b) The State Tax Commission shall certify on or before June 22 the [~~rate that~~
267 ~~generates \$289,021,900 in revenues statewide~~] minimum basic tax rate to be imposed under
268 Subsection (2) **and the basic levy increment rate** .

5. Page 10, Lines 283 through 288:

283 (6) The Legislature shall annually increase the ~~{dollar amount appropriated for the basic}~~
284 ~~{program}~~ the value of the weighted pupil unit, except for the value of add-on weighted pupil units
for the special education program described in Section 53A-17a-111 and the career and technical
education program described in Section 53A-17a-113, by an amount that fully appropriates an
amount equal to any difference between:
285 (a) the amount of revenue generated statewide by the tax rate imposed in accordance
286 with Subsection (2); and
287 (b) the amount of revenue that would be generated statewide by a tax rate equal to the
288 certified revenue levy.

6. Page 23, Line 707:

707 This bill has retrospective operation to January 1, 2013.
Section 10. Coordinating S.B. 81 with S.B. 1 -- Superseding substantive amendments.
If this S.B. 81 and S.B. 1, Public Education Base Budget, both pass and become law, the
Legislature intends that the amendments to Section 53A-17a-135 in this S.B. 81 supersede the
amendments to Section 53A-17a-135 in S.B. 1, when the Office of Legislative Research and General
Counsel prepares the Utah Code database for publication.